

R865. Tax Commission, Auditing.

R865-7H. Environmental Assurance Fee.

R865-7H-2. Environmental Assurance Fee on Packaged Petroleum Products Pursuant to Utah Code Ann. Section 19-6-410.5.

A. Petroleum products that are brought into this state packaged in barrels, drums, and cans are exempt from the environmental assurance fee.

B. Individuals who purchase petroleum products in bulk quantities and subsequently repackage those petroleum products in barrels, drums, or cans may receive a refund of environmental assurance fees paid on the repackaged petroleum products if, prior to the repackaging, the products were not stored in a tank covered by the Environmental Assurance Program.

C. Individuals who qualify for a refund of environmental assurance fees under B. may apply to the Tax Commission for a refund of those fees paid, no more often than on a monthly basis, on form TC-113ES.

Effective: 3/16/99